EXHIBIT A

January 2014 Fee Detail

Matter 18

R&D Study

Professional	Date	Description	Time	Rate	Amount
Stargel, Andrew L	1/14/2014	Began initial document gathering and organization for Ebullated Bed Catalyst Business Component Analysis (.9)	0.9	\$265.00	\$238.50
Stargel, Andrew L	1/15/2014	Prepared the Ebullated Bed Catalyst business component analysis (5.0)	5	\$265.00	\$1,325.00
Stargel, Andrew L	1/16/2014	Gathered and organized client provided documentation for High Activity Catalyst and HOP business component analysis (2.20). Began write up of High Activity Catalyst BCA (4.5). Follow up with Wagner on project status (.3)	7	\$265.00	\$1,855.00
Ely, Catherine Elizabeth Wagne	1/20/2014	drafting 2012 memos related to the Chicago facility(5.0)	5	\$350.00	\$1,750.00
Stargel, Andrew L	1/20/2014	Initial analysis of additional Ebullated Bed catalyst documentation, edited the BCA as needed (.8)	0.8	\$265.00	\$212.00
Ely, Catherine Elizabeth Wagne	1/21/2014	Internal team meeting with Lynes and Wagner (1.0), drafting 2012 memos related to the Chicago facility(4.0)	5	\$350.00	\$1,750.00
Stargel, Andrew L	1/21/2014	Internal team meeting with Lynes and Wagner (1.0), uploaded completed EB BCA to symphony and organized files accordingly (.2)	1.2	\$265.00	\$318.00
Ely, Catherine Elizabeth Wagne	1/22/2014	drafting 2012 memos related to the Chicago facility(3.0), reviewing Stargel's memos (1.0)	4	\$350.00	\$1,400.00
Lynes, Daniel A.	1/22/2014	Multiple discussions with Wagner of GT regarding the status of the 2009 and 2010 R&D tax credit memos (0.8 hours).	0.8	\$400.00	\$320.00
Stargel, Andrew L	1/22/2014	Completed High Activity Catalyst Memorandum (1.2), began HOP business component analysis (3.0).	4.2	\$265.00	\$1,113.00
Ely, Catherine Elizabeth Wagne	1/23/2014	reviewing Stargel's draft memos (3.0), completing Chicago facility memos (1.0)	4	\$350.00	\$1,400.00
Stargel, Andrew L	1/23/2014	Completed HOP catalyst BCA (3.0)	3	\$265.00	\$795.00

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1/24/2014	sent Chicago memos to Lynes to review and clear comments (2.0), explain to Stargel about the deliverable (.5), drafting Chicago facility memos (1.5)	4	\$350.00	\$1,400.00
1/24/2014	Review of 2009 and 2010 R&D project write-ups (3.70 hours).	3.7	\$400.00	\$1,480.00
1/24/2014	Cleared revision comments for Ebullated Bed (1.5) and High Activity Catalyst (1.5), updated business component analyses (2.0).	5	\$265.00	\$1,325.00
1/28/2014	Review of R&D Analysis (.5)	0.5	\$700.00	\$350.00
1/29/2014	Performed initial data gathering and documentation analysis for Hyrocracking BCA (2.3), organized and uploaded all documentation to symphony (.70).	3	\$265.00	\$795.00
1/30/2014	review Stargel's memos (1.5), clear Lynes comments (1.0), discussion with Levin about project status (.5)	3	\$350.00	\$1,050.00
1/30/2014	Began write up for hydrocracking business component analysis (2.3).	2.3	\$265.00	\$609.50
1/31/2014	Completed write up for hydrocracking business component analysis (2.7)	2.7	\$265.00	\$715.50
	1/24/2014 1/24/2014 1/28/2014 1/29/2014 1/30/2014	comments (2.0), explain to Stargel about the deliverable (.5), drafting Chicago facility memos (1.5) 1/24/2014 Review of 2009 and 2010 R&D project write-ups (3.70 hours). 1/24/2014 Cleared revision comments for Ebullated Bed (1.5) and High Activity Catalyst (1.5), updated business component analyses (2.0). 1/28/2014 Review of R&D Analysis (.5) 1/29/2014 Performed initial data gathering and documentation analysis for Hyrocracking BCA (2.3), organized and uploaded all documentation to symphony (.70). 1/30/2014 review Stargel's memos (1.5), clear Lynes comments (1.0), discussion with Levin about project status (.5) 1/30/2014 Began write up for hydrocracking business component analysis (2.3). 1/31/2014 Completed write up for hydrocracking business	comments (2.0), explain to Stargel about the deliverable (.5), drafting Chicago facility memos (1.5) 1/24/2014 Review of 2009 and 2010 R&D project write-ups (3.70 hours). 1/24/2014 Cleared revision comments for Ebullated Bed (1.5) and High Activity Catalyst (1.5), updated business component analyses (2.0). 1/28/2014 Review of R&D Analysis (.5) 1/29/2014 Performed initial data gathering and documentation analysis for Hyrocracking BCA (2.3), organized and uploaded all documentation to symphony (.70). 1/30/2014 review Stargel's memos (1.5), clear Lynes comments (1.0), discussion with Levin about project status (.5) 1/30/2014 Began write up for hydrocracking business component analysis (2.3). 1/31/2014 Completed write up for hydrocracking business 2.7	comments (2.0), explain to Stargel about the deliverable (.5), drafting Chicago facility memos (1.5) 1/24/2014 Review of 2009 and 2010 R&D project write-ups (3.70 hours). 1/24/2014 Cleared revision comments for Ebullated Bed (1.5) and High Activity Catalyst (1.5), updated business component analyses (2.0). 1/28/2014 Review of R&D Analysis (.5) 1/29/2014 Performed initial data gathering and documentation analysis for Hyrocracking BCA (2.3), organized and uploaded all documentation to symphony (.70). 1/30/2014 review Stargel's memos (1.5), clear Lynes comments (1.0), discussion with Levin about project status (.5) 1/30/2014 Began write up for hydrocracking business 2.3 \$265.00 component analysis (2.3).

\$20,201.50

65.1

Total